

May 1, 2014

Suzy Rosen Singleton, Esquire
Office of the Secretary
Federal Communications Commission
Attention: CGB Room 3-B431
445 12th Street, SW
Washington, DC 20554
Case Identifier: CGB-CC-0651

Received & Inspected

MAY 12 2014

FCC Mail Room

Dear Ms. Singleton,

Evangel Temple Assembly of God Church, pursuant to Section 79.1(f) of the Commission's Rules, hereby respectfully requests a three-year waiver of the Commission's rules and policies requiring closed captioning for all new video programming broadcast on television for Evangel Temple's television program. This waiver request is based upon the economically burdensome nature of complying with this requirement.

Evangel Temple previously sought and was granted a waiver of the Commission's closed captioning rules based upon the finding that the cost of providing captioning would create an undue burden for the church. Evangel Temple is re-submitting a wavier petition based on these same facts. The heavy economic burden created by the need to provide captions for its program will be so great that Evangel Temple is unlikely to be able to continue with offering its television program to the viewers of the community of Fort Smith, Arkansas, and elsewhere in the state of Arkansas and Oklahoma as a whole.

Evangel Temple began its broadcast of it's program, "Evangel Temple," in 1989 in order to reach others outside the church through the means of television in order to share hope and encouragement. Over the past 24 years, Evangel Temple has seen numerous ways in which its television ministry has made a positive impact on members of the community and surrounding areas.

With the recent economic downturn, it has become increasing more difficult to keep the television broadcast going. Funding for this broadcast is derived entirely from the donations and tithes given to the church. Incoming funds have declined, even as other demands on the church's funds have continued apace. Attached hereto as Exhibit 1 are copies of the Compilations of Income and Expense associated with Evangel Temple's TV broadcast for the years of 2009 through 2013. These show that over the past five years, even with a closed captioning waiver in place, the program suffered a loss of \$90,893.42. In fact, the financial situation has become so tight that Evangel Temple has been forced to reduce its weekly broadcast from 3 television stations down to 1. The addition of captioning costs to the already stretched budget would be prohibitive and would likely cause the program to cease alteration altogether.

When re-submitting the waiver petition this year, Evangel Temple was informed that the following three points required additional information:

1. Name of the specific program(s) for which you are requesting an exemption.
2. The nature and cost of the closed captions for the programming including recent quotes.
3. The impact of captioning on your programming activities.
4. Your financial resources
5. Your type of operations
6. Affidavit or declaration

As to point #1, the name of the program is simply "Evangel Temple." As to point #2, Evangel Temple has sought information from several companies concerning the cost of obtaining captioning for its broadcast. Two bids and a statement from our television station are attached hereto as Exhibit 2. The first quote is from Caption Depot and gives us a quote for an average cost of \$301 per broadcast, increasing our expense to \$15,652 per year. Please note that this bid does not include added employee time because we do not know how many extra hours will be needed on our end. The second quote is from VITAC and gives us a quote of an average of \$287.50 per broadcast, increasing our expense to \$14,950 per year. Again, this does not include added employee time or unforeseen expense on our part.

Another alternative would be to purchase software to do the captioning in-house. Evangel Temple has researched several software options and the average cost is around \$4,000 for software. Additional expenses

EVANGEL TEMPLE

1110 South 12th Street // P.O. Box 1077 // Fort Smith, Arkansas 72902 www.excitinget.com // info@excitinget.com



associated with this alternative would include added editing costs, training for new software, and an additional \$100-\$200 per week in salary costs in order to caption the broadcast.

Regarding Point #3, any of these options that Evangel Temple would select would add significantly to the expenses of the program, and as previously noted, the church is already absorbing a huge loss on the television ministry before factoring in the expense of closed captioning. The added financial burden of providing captioning for its broadcasts would cause the "Evangel Temple" broadcast to be shut down.

As to Point #4, attached hereto as Exhibit 3 are copies of Evangel Temple's Financial Statements for 2012 through 2013 as well as the most recent audit performed. As can be seen from these financial statements, while Evangel Temple has had some significant income, cost of operations and ministry expenses are equal to, and often greater than the income. Accordingly, Evangel Temple is very limited in ability to reapportion much of its income. Furthermore, its most significant assets consist of buildings and land. While these assets are valuable to the church, they are anything but liquid and thus do not themselves provide any ready income that could be used to pay costs such as those for captioning.

Additionally, it is respectfully noted that the Commission has previously considered a level of income such as Evangel Temple's to be small enough to warrant an exemption from the closed captioning rules. In adopting its closed captioning rules, the Commission specifically exempted any channel producing revenues of less than \$3,000,000 from exempting any funds in order to provide captions for programs broadcast on that channel. While Evangel Temple does not operate a channel, it is the level of income chosen as the threshold which is significant. As reflected in its financial statements, Evangel Temple's yearly revenues are well below \$3,000,000. Based on the reasoning of this exemption, just as channels earning less than \$3,000,000 in gross revenues should be exempt, Evangel Temple respectfully requests that it be considered in this manner for exemption as well.

Despite financial difficulties, Evangel Temple would like to be able to add captions to the television program in order to reach more viewers with its message. In regards to Point #4, Evangel Temple has sought assistance with captioning from KHBS, the television station on which its show is aired, but KHBS has indicated that it will not provide the closed captioning or pay for the cost of it. Attached hereto as Exhibit 2 is the letter Evangel Temple received from KHBS stating these facts.

Regarding Point #4, Evangel Temple has also sought sponsorship for captions from businesses, members of the community, and regular viewers of the television program, but have obtained no financial sponsors, in large part due to the unavailability of funds with the downturn in the economy. The financial expense for the broadcast is covered completely by the members of the church at this time. Despite its fervent efforts, Evangel Temple has been unsuccessful in finding any assistance with the expenses connected with captioning its television program.

Regarding Point #5, Evangel Temple Assembly of God is a non-profit religious organization. Evangel Temple is dedicated to helping the community and providing ministry services to those in need. The church is supported primarily through contributions from the congregation.

Regarding Point #6, a signed & notarized affidavit is enclosed.

Also, the Commission has provided an exemption for locally produced and distributed non-news programming with no repeat value. While this exemption is available only to video programming distributors rather than video programming providers, in Evangel Temple's case, the same reasoning would apply. Evangel Temple's program is locally produced and covers topical subjects, and has little to no repeat value.

On these grounds Evangel Temple respectfully requests a three-year waiver from closed captioning requirements. Evangel Temple is hopeful that in the coming years its financial situation will improve greatly and it will be able to offer closed captioning on its television broadcast. As demonstrated, Evangel Temple is currently unable to afford the significant expense that captioning would involve. Evangel Temple is a non-profit organization that has experienced financial struggles in the recent years due to the downturn in the economy. Adding the expense of captioning would simply be a financial impossibility at this time and would force Evangel Temple to cease its television broadcast, thereby depriving viewers of a local program that they have watched for 24 years.

Respectfully submitted,

Celeste Nichols
Church Administrator
Evangel Temple Assembly of God Church



DECLARATION

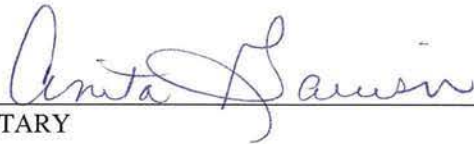
I, Celeste Nichols, hereby declare and state as follows:

I am the Church Administrator of Evangel Temple Assembly of God. I have read the foregoing petition for waiver of closed captioning rules. The facts contained therein are true and correct to the best of my knowledge and belief.

Dated this 9 day of May, 2014.



Celeste Nichols, Church Administrator
Evangel Temple Assembly of God Church



NOTARY

STATE OF Arkansas



EXHIBIT 1.



Evangel Temple Assembly of God, Fort Smith, AR
Compilation of Income & Expense
TV Ministry
For the Period Ending December 31, 2009

Income	\$11,678.19
Expense	\$25,830.50
Net Income (Loss)	(14,152.31)



evangel temple
1110 South 12th Street // P.O. Box 1077 // Fort Smith, Arkansas 72902
www.excitinget.com // info@excitinget.com



Evangel Temple Assembly of God, Fort Smith, AR
Compilation of Income & Expense
TV Ministry
For the Period Ending December 31, 2010

Income	\$6,308.80
Expense	\$21,270.00
Net Income (Loss)	(14,961.20)



evangel temple
1110 South 12th Street // P.O. Box 1077 // Fort Smith, Arkansas 72902
www.excitinget.com // info@excitinget.com



Rev. Don
Hutchings, Pastor

Evangel Temple Assembly of God, Fort Smith, AR
Compilation of Income & Expense
TV Ministry
For the Period Ending December 31, 2011

Income	\$7,437.44
Expense	\$27,300.00
Net Income (Loss)	(19,862.56)



evangel temple
1110 South 12th Street // P.O. Box 1077 // Fort Smith, Arkansas 72902
www.excitinget.com // info@excitinget.com



Evangel Temple Assembly of God, Fort Smith, AR
Compilation of Income & Expense
TV Ministry
For the Period Ending December 31, 2012

Income	\$8275.79
Expense	\$21,163.93
Net Income (Loss)	(12,888.14)



evangel temple
1110 South 12th Street // P.O. Box 1077 // Fort Smith, Arkansas 72902
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Evangel Temple Assembly of God, Fort Smith, AR
Compilation of Income & Expense
TV Ministry
For the Period Ending December 31, 2013

Income	\$8084.78
Expense	\$37,305
Net Income (Loss)	(29,029.21)



evangel temple
1110 South 12th Street // P.O. Box 1077 // Fort Smith, Arkansas 72902
www.excitinget.com // info@excitinget.com

EXHIBIT 2.



1010 Rockville Pike, Suite 306
Rockville, Maryland 20852-1419, USA
301-738-8487 • FAX 8488 • TTY 8489

DATE: 10/25/2013
Fed ID#: 52-1911964

PROPOSAL FOR A CAPTIONING SERVICE

To:
Celeste Nichols
Office Administrator
Evangel Temple
479.782.9121
celeste@excitinget.com

Transcription & Captioning:

Client to upload a small resolution video file to the Caption Depot FTP. Caption Depot will transcribe and caption the video. In the turn-around selected below, CPC will email client a black movie with captions, for client to place on their NLE, and export the file needed for delivery to the station.

PRICING FOR THE FIRST 5 VIDEOS			
Qt	Video Duration	Turn Around	Price
1	30 minutes	2 business days*	\$430.00
1	30 minutes	5 business days*	\$285.00
PRICING AFTER 5 VIDEOS			
Qt	Video Duration	Turn Around	Price
1	30 minutes	2 business days*	\$301.00
1	30 minutes	5 business days*	\$199.50

Captioning Only:**

Client to upload a small resolution video file to the Caption Depot FTP, and email a transcript to be used for the captioning. Caption Depot will caption the video with transcript provided. In the turn-around selected below, Caption Depot will email client a black movie with captions, for client to place on their NLE, and export the file needed for delivery to the station.

PRICING FOR THE FIRST 5 VIDEOS			
Qt	Video Duration	Turn Around	Price
1	30 minutes	2 business days*	\$340.00
1	30 minutes	5 business days*	\$225.00
PRICING AFTER 5 VIDEOS			
Qt	Video Duration	Turn Around	Price
1	30 minutes	2 business days*	\$238.00
1	30 minutes	5 business days*	\$157.50

*Turn-around time will be counted from the day the project materials have been received in full by 1PM Eastern time (orders and assets received after 1PM Eastern will be processed the next business day).

** Client to provide a plain text file which contains the dialogue and non-verbal cues (all the text that will appear as captions). Your transcription will be used verbatim, so it must exactly match the program to be captioned. Shooting scripts must be formatted as a plain text file and edited to contain the caption text only.

This proposal is valid for 90 days.
To place your order, please fill out this online order form:

https://captiondepot.com/order/service/service_form.html

Prepared by Matt Olman
(301) 738-8487
service@captiondepot.com

Celeste Nichols

From: Darryn Cleary [Darryn.Cleary@vitac.com]
Sent: Friday, October 25, 2013 11:54 AM
To: celeste@excitinget.com
Subject: Evangel Temple - VITAC / FW: Form Submission - Quote Request

Hi, Celeste --

Thank you for your inquiry regarding Offline closed captioning services for your weekly program.

- If you only need VITAC to create a CC file for you to encode (either to tape or digitally), the closed caption preparation rate for Roll-up style CC is \$125 / 30:00 program for a 5-day turnaround, or \$187.50 / 30:00 program for a 2-day turnaround (regardless of whether a transcript is available or not)
- If you need VITAC to also encode the above CC file to tape or digital media, the rate is \$75 for SD tape, \$300 for HD tape, or \$100 for Digital file

VITAC has a secure FTP site to receive your programming, and our expert Client Sales & Services department is always available to help you coordinate all scheduling and production coordination items.

If you have any further questions or need additional information, please call or write back.

Regards – Darryn

Darryn Cleary
Senior Vice President of Sales
VITAC
A Merrill Communications Company

Captioning. Done. Right.

101 Hillpointe Drive
Canonsburg, PA 15317
Office: 724-514-4081
Cell: 412-997-0131
www.vitac.com

[VITAC on YouTube](#)



This message is intended only for the use of the Addressee and may contain information that is PRIVILEGED and CONFIDENTIAL. If you are not the intended recipient, you are hereby notified that any dissemination of this communication is strictly prohibited. If you have received this communication in error, please erase all copies of the message and its attachments and notify us immediately.

Your Name: Celeste Nichols
Your Email: celeste@excitinget.com



October 12, 2012

Evangel Temple
Don Hutchings, Pastor
P.O. Box 1077
Fort Smith, AR 72902

Dear Pastor Hutchings,

Thank you for your inquiry however we do not offer nor do we provide a closed captioning service to our clients. The responsibility falls directly on the non-profit organization or advertiser.

If I can be of any further assistance please do not hesitate to reach out to me.


Deanna Luchak
Program Coordinator

HEARST *television inc*

KHOG-TV 2809 Ajax Avenue, Suite 200 Rogers, AR 72758

(479) 631-4029

FAX: (479) 878-6078

KHBS-TV 2415 N. Albert Pike, Fort Smith, AR 72904-5698

(479) 783-4040

FAX: (479) 785-5375

EXHIBIT 3.

Received & Inspected

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EVANGEL TEMPLE ASSEMBLY OF GOD
FINANCIAL STATEMENTS
DECEMBER 30, 2012

JDH **JIMMY D. HALL & ASSOCIATES, LTD.**

Members American Institute of Certified Public Accountants



JIMMY D. HALL & ASSOCIATES, LTD.

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Board of Trustees of
Evangel Temple Assembly of God
Fort Smith, Arkansas

We have compiled the accompanying statement of assets, liabilities, and net assets—cash basis of Evangel Temple Assembly of God (a nonprofit organization) as of December 31, 2012, and the related statement of revenues and expenses—cash basis, and statement of functional expenses - cash basis for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the cash basis of accounting.

Certified
Public
Accountants

Jimmy D. Hall
Gary E. Roberts

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Jimmy D. Hall & Associates, LTD.
JIMMY D. HALL & ASSOCIATES, LTD.

Certified Public Accountants

Fort Smith, Arkansas
May 7, 2014

3307 Old Greenwood Rd.
Suite C
Fort Smith,
Arkansas 72903
(479) 783-3100

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EVANGEL TEMPLE ASSEMBLY OF GOD
STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS- CASH BASIS
DECEMBER 31, 2012

Assets

Cash and cash equivalents	\$ 460,110
Total Current Assets	

NONCURRENT ASSETS

Capital Assets

Land	\$ 459,900	
Buildings	2,545,200	
Motor vehicles	41,864	
Improvements	32,207	
Furniture and Equipment	234,563	
Total Capital Assets	3,313,734	
Less: Accumulated depreciation	2,394,546	
Total Net Capital Assets		919,188

Total Assets	\$ 1,379,298
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LIABILITIES AND NET ASSETS

LIABILITIES

Payroll taxes payable	\$ 2,478
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NET ASSETS

Unrestricted net assets	\$ 1,289,924	
Temporarily restricted net assets	86,896	
Total Net Assets	1,376,820	
Total Liabilities and Net Assets		\$ 1,379,298

See accompanying notes and accountants' compilation report

EVANGEL TEMPLE ASSEMBLY OF GOD
STATEMENT OF REVENUES AND EXPENSES- CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

<u>Support and Revenue</u>	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Tithe and donations	\$ 760,447	\$	\$ 760,447
Program income		259,611	259,611
Rental income		23,530	23,530
Interest income	1,011	0	1,011
Net assets released from restrictions satisfied by payments	327,478	(327,478)	0
Total Unrestricted Support and Revenue	1,088,936	(44,337)	1,044,599
<u>Expenses</u>			
Program services	1,007,705	0	1,007,705
Management and general	62,645	0	62,645
Total Expenses	1,070,350	0	1,070,350
Change in Net Assets	18,586	(44,337)	(25,751)
Net Assets at Beginning of Year	1,271,338	131,233	1,402,571
Net Assets at End of Year	\$ 1,289,924	\$ 86,896	\$ 1,376,820

See accompanying notes and accountants' compilation report

EVANGEL TEMPLE ASSEMBLY OF GOD
STATEMENT OF FUNCTIONAL EXPENSES- CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Program Service	Management & General	Total
Compensation and related expenses			
Salaries and wages	\$ 372,648	\$ 19,613	\$ 392,261
Employee benefits	31,826	1,675	33,501
Payroll tax expense	16,329	859	17,188
Total Compensation and related expenses	420,803	22,147	442,950
 Occupancy			
Utilities	39,206	2,064	41,270
Telephone and communications	9,300	489	9,789
Repairs and Maintenance	22,733	1,196	23,929
Total Occupancy	71,239	3,749	74,988
 Administration			
Marketing and promotion	16,498	0	16,498
Dues and subscriptions	0	1,968	1,968
Insurance	94,645	5,587	100,232
Supplies and equipment	20,372	1,072	21,444
Bank charges	0	2,047	2,047
Printing	2,204	116	2,320
Contract labor	0	5,272	5,272
Office supplies	0	6,503	6,503
Other operating	31,903	1,395	33,298
Auto	0	11,601	11,601
Program expense	282,121	0	282,121
Missionary	45,357	0	45,357
Depreciation	22,563	1,188	23,751
Total Administration	515,663	36,749	552,412
Total Expenses	\$ 1,007,705	62,645	1,070,350

See accompanying notes and accountants' compilation report

EVANGEL TEMPLE ASSEMBLY OF GOD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

Nature of Organization and Operations

Evangel Temple Assembly of God (the Church), is a not-for-profit religious organization. The Church is dedicated to spreading the gospel through establishing, developing, and promotion the church's ministry in Fort Smith, Arkansas and surrounding areas by the 18 keys to the ET vision. The Church is supported primarily through contributions from the congregation.

1. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Church have been presented on the cash basis of accounting whereby revenues are recognized as received and expenses are recognized when cash is disbursed.

Basis of Presentation

The Church follows FASB ASC 958 (formerly SFAS No. 117), Financial Statements of Not-For-Profit Organizations. Under FASB ASC 958 the Church is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, net assets, temporarily restricted net assets, and permanently restricted net assets. For the year ended December 31, 2012, the Church had temporarily restricted net assets of \$86,896.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash Equivalents

For purposes of the Statement of Cash Flows, the Church considers all unrestricted highly liquid investments available for current use with an original maturity of three months or less to be *cash equivalents*.

Depreciation

Land, buildings and equipment are recorded at cost. Depreciation is computed using the straight-line method based on the estimated useful lives of the related assets. Expenditures for maintenance and repairs are charged against operations as incurred whereas major additions are capitalized.

See independent accountants' compilation report

EVANGEL TEMPLE ASSEMBLY OF GOD
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2012

Advertising

The cost of advertising is expensed at the time of payment.

In-Kind Contributions

Contributions of donated noncash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

Contributions and Support

Contributions are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence of any donor imposed restrictions.

2. Federal Income Tax

The Church is exempt from federal and state income taxes under provisions of Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been reflected in the accompanying financial statements.

Additionally, the Church qualifies for the charitable contribution deduction Under Section 170(b)(1)(A).

3. Cash Deposits

At December 31, 2012, the Church had deposits in one local bank, all of which were FDIC insured.

4. Concentrations

The Church is located in Fort Smith, Arkansas and most of cash receipts are received from members and non-members who live in Fort Smith and the surrounding areas.

5. Subsequent Events

The Organization has evaluated events and transactions for subsequent events that would impact the financial statements for the year ended December 31, 2012 through May 7, 2014, the date the financial statements were available to be issued. There were no subsequent events that require recognition or disclosure in the financial statements.

See independent accountants' compilation report

Received & Inspected

MAY 12 2014

FCC Mail Room

EVANGEL TEMPLE ASSEMBLY OF GOD
FINANCIAL STATEMENTS
DECEMBER 30, 2013



JIMMY D. HALL & ASSOCIATES, LTD.

Members American Institute of Certified Public Accountants



JIMMY D. HALL & ASSOCIATES, LTD.

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Board of Trustees of
Evangel Temple Assembly of God
Fort Smith, Arkansas

Certified
Public
Accountants

Jimmy D. Hall
Gary E. Roberts

We have compiled the accompanying statement of assets, liabilities, and net assets—cash basis of Evangel Temple Assembly of God (a nonprofit organization) as of December 31, 2013, and the related statement of revenues and expenses—cash basis, and statement of functional expenses—cash basis for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the cash basis of accounting.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Jimmy D. Hall & Associates, LTD.
JIMMY D. HALL & ASSOCIATES, LTD.
Certified Public Accountants

Fort Smith, Arkansas
May 8, 2014

3307 Old Greenwood Rd.
Suite C
Fort Smith,
Arkansas 72903
(479) 783-3100

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AMERICAN INSTITUTE OF CPA's
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EVANGEL TEMPLE ASSEMBLY OF GOD
STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS- CASH BASIS
DECEMBER 31, 2013

Assets

Cash and cash equivalents	\$	738,594
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NONCURRENT ASSETS

Capital Assets

Land	\$	459,900	
Buildings		2,545,200	
Motor vehicles		41,864	
Improvements		32,207	
Furniture and Equipment		234,563	
Total Capital Assets		3,313,734	
Less: Accumulated depreciation		2,418,297	
Total Net Capital Assets			895,437

Total Assets	\$	1,634,031
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LIABILITIES AND NET ASSETS

LIABILITIES

Payroll taxes payable	\$	3,127
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NET ASSETS

Unrestricted net assets	\$	1,390,581	
Temporarily restricted net assets		240,323	
Total Net Assets		1,630,904	
Total Liabilities and Net Assets			\$ 1,634,031

See accompanying notes and accountants' compilation report

EVANGEL TEMPLE ASSEMBLY OF GOD
STATEMENT OF REVENUES AND EXPENSES- CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2013

<u>Support and Revenue</u>	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Tithe and donations	\$ 894,061	\$	\$ 894,061
Program income		213,878	213,878
Rental income		16,875	16,875
Interest income	2,194	0	2,194
Net assets released from restrictions satisfied by payments	77,326	(77,326)	0
Total Unrestricted Support and Revenue	973,581	153,427	1,127,008
 Expenses			
Program services	813,282	0	813,282
Management and general	59,642	0	59,642
Total Expenses	872,924	0	872,924
 Change in Net Assets	100,657	153,427	254,084
Net Assets at Beginning of Year	1,289,924	86,896	1,376,820
Net Assets at End of Year	\$ 1,390,581	\$ 240,323	\$ 1,630,904

See accompanying notes and accountants' compilation report

EVANGEL TEMPLE ASSEMBLY OF GOD
STATEMENT OF FUNCTIONAL EXPENSES- CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Program Service	Management & General	Total
Compensation and related expenses			
Salaries and wages	\$ 378,537	\$ 19,923	\$ 398,460
Employee benefits	28,329	1,491	29,820
Payroll tax expense	22,144	1,166	23,310
Total Compensation and related expenses	429,010	22,580	451,590
 Occupancy			
Utilities	43,032	2,265	45,297
Telephone and communications	11,998	632	12,630
Repairs and Maintenance	34,415	1,811	36,226
Total Occupancy	89,445	4,708	94,153
 Administration			
Marketing and promotion	14,069	741	14,810
Dues and subscriptions	0	1,326	1,326
Insurance	72,681	3,825	76,506
Supplies and equipment	16,115	848	16,963
Bank charges	0	745	745
Printing	1,363	72	1,435
Contract labor	0	640	640
Office supplies	0	7,842	7,842
Other operating	90,710	4,774	95,484
Auto	0	10,353	10,353
Program expense	39,382	0	39,382
Missionary	37,944	0	37,944
Depreciation	22,563	1,188	23,751
Total Administration	294,827	32,354	327,181
Total Expenses	\$ 813,282	59,642	872,924

See accompanying notes and accountants' compilation report